

INTERNAL REVENUE SERVICE

PART III

ELECTRONIC TRANSMITTED DOCUMENTS

FILE SPECIFICATIONS

AND

RECORD LAYOUTS

FOR

INDIVIDUAL INCOME TAX DOCUMENTS

TAX YEAR 2002

WAGE AND INVESTMENT &

ELF/QUESTIONABLE REFUND PROJECT SECTION

August 30, 2002

Table of Contents

Highlights	ii
Introduction	1
Section 1 General Information	2
Section 2 Acknowledgment Format	4
A. Ack Record Layout	5
B. Ack Error Record	6
C. Ack Recap Record	7
Section 3 Validation - Transmission and Forms (General).	9
.01 Transmission Rejection Conditions	9
.02 Form Rejection - General Conditions	10
Section 4 Validation - Form Required Field Entries	17
.01 Required Conditions for Individual Tax Documents. .17	
Section 5 Validation - Specific Forms	18
.01 Form 56 Specific Values	18
.02 Form 2350 Specific Values	21
.03 Form 2688 Specific Values	23
.04 Form 4868 Specific Values	27
.05 Form 9465 Specific Values	30
.06 Form Payment Specific Values	33
Section 6 Signature Authorization for ETD Specifications	37
.01 Signature Authorization	37
.02 Jurat/Disclosure Guidelines	38
.03 Jurat/Disclosure Codes	39
.04 Jurat Language Text Selections	40
.05 Jurat/Disclosure Text	41
Section 7 ETD Record Layouts	47
Transmitter Record A	48
Transmitter Record B	50
Tax Document Identification	51
Form 56	52

Table of Contents (continued)

Section 7 ETD Record Layouts (Continued)

	Form 2350	59
	Form 2688	64
	Form 4868	69
	Form 9465	72
	Attached Form Identification	77
	Form Payment Record	78
	Authentication Record	79
	Summary Record	81
	Recap Record	84
ATTACHMENT 1	Error Reject Codes (ERC) Cross References	87
ATTACHMENT 2	Form Occurrence Number100
ATTACHMENT 3	Attachment Sequence Number101

Highlights

Changes made since August 6, 2001 revision are denoted by a single vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time to File was added in the instructions for ETD. The Jurat and Disclosure Guidelines were added to Part III for the Electronic Transmitted Documents. Questions concerning the Signature Authorization, Jurat, and Disclosure Guidelines can be directed to:

Internal Revenue Service
Carol Brauzer, W:CAS:SP:IEF:R
NCFB C5-121
5000 Ellin Road
Lanham, MD 20706

2. Questions regarding Electronic Funds Withdrawals (Direct Debit), Forms 4868 and 2350 can be directed to:

Internal Revenue Service
Rose Holley, W:E:O:PBR
NCFB C4-221
5000 Ellin Road
Lanham, MD 20706

3. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2003, payments can be submitted through Lockbox. The Forms 4868 and 2350 can be transmitted electronically. The check can be sent to the Lockbox Sites (listed on the back of the Forms 4868 and 2350) without the Forms 4868 and 2350 attached. The information must be included on the check.

1. Name (taxpayer)
2. Social Security Number (taxpayer SSN)
3. Tax Period
4. Forms 4868 and 2350
5. Gift Tax (if any indicate the amount)

Note: DO NOT complete the Gift/GST tax return information unless requesting an Extension of time to file a Gift or GST tax return. If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED NO LATER THAN 4/15/03.

Questions regarding ETD filing can be directed to:

Internal Revenue Service
Eula James, W:CAS:SP:IEF:R
NCFB C4-277
5000 Ellin Road
Lanham, MD 20706

ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e., stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

- Form 56
- Form 2350
- Form 2688
- Form 4868
- Form 9465
- Form Payment

Other differences:

- o The record layouts for the TRANA, Forms 56, 2688, 2350, 4868, 9465, RECAP, and Acknowledgment records have been modified: See Part III, Sections 2 and 6 for more information.
- o To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part III, Sections 3, 4, 5 and ATTACHMENT 1 for more information.

SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part I, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part I, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part I, Section 3 for more information.

.04 Types of Records

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Section 7 of Part III.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Payment

Up to three Form Payments and one Authentication record can be filed along with Forms 4868 and 2350. |

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Section 7 of Part III for more information.

SECTION 1 - GENERAL INFORMATION

.04 Types of Records (Continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 7 of Part III for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part I, Section 5 for more information.

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

If an ACK Key record contains the words "Ext Approved" in the Form 2688 Extension field (SEQ 0040), the extension request has been approved. **Caution: If we later find that statements made on the extension application are false or misleading, the extension is null and void. Taxpayer will owe a late filing penalty.**

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part III, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the acknowledgment records on the following page and the TRANA record layout in Part III, Section 7).

SECTION 2 - ACKNOWLEDGMENT FORMAT

(CONTINUED)

ACKNOWLEDGMENT RECORD LAYOUT(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "ACKbbb"
0010	Filler	2	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	Ext Approved or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Reserved	3	blank
0065	PIN Presence Indicator	1	0 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used " " (blank) = Rejected PIN
0070	Reserved	1	blank
0080	Date Accepted	8	YYYYMMDD

SECTION 2 - ACKNOWLEDGMENT FORMAT (CONTINUED)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No. -----	Identification -----	Length -----	Description -----	
0090	DCN of Document	14	Numeric	
0100	Number of Error Records	2	Numeric, 00-96	
0110	Attachment Sequence Number	2	(See Attachment 3)	
0111	Filler	11	blank	
0115	Payment Acknowledgement Literals	15	"PYMNT RQST RECD" or blank	
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch	
0118	Filler	2	blank	
0119	Reserved	2	blank	
0120	Reserve	1	blank	
0130	Reserve	2	blank	
	Record Terminus Character	1	Value "#"	

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)(B) ACK Error Record

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric (nnnn) (see Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	IRS Use Only
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	IRS Use Only
0110	Reserve		6	IRS Use Only
0120	IRS Computed ETD Document Count		6	IRS Use Only
0130	Reserved		6	Blank

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (CONTINUED)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0135	Reserved		6	Blank
0137	Filler		5	Blank
0140	Acknowledgment File GTX		20	AN
	Record Terminus Character		1	Value "#"

RECAP record. Field 0120 is computed by IRS.
ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.
The Payment Form is considered an attachment as described in
Part III, Section 7, Attached Form Identification.

Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicates the Error Reject Code (ERC) in Part III, Attachment 1.

.01 TRANSMISSION REJECTION CONDITIONS

The following conditions must exist or the entire transmission will be rejected:

- 0805 - The TRANB record must be present.
- 0806 - The processing site must be a valid processing site:

Valid ETD processing sites are: Andover, Austin, Cincinnati, Memphis, and Ogden campuses.
- 0822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 0823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 0824 - The EFIN of the Transmitter must be present.
- 0825 - The data records of the transmission must be in the following sequence: TRANA, TRANB, Form records and RECAP record.
 - Form record(s) must be present.
 - The Transmission Type Code of TRANA must be "D" or the transmission will be rejected.
- 0831 - Program counts will be maintained which correspond to the counts shown in the RECAP record. The Total Form Count (Field 0030) in the RECAP Record must match the IRS computed counts. Records are counted as follows:

Total Form Count - a count of forms submitted. This count is incremented each time the Primary SSN within a Record ID changes.

Section 3 - Validation - Transmission and Forms (General)

.01 TRANSMISSION REJECTION CONDITIONS (CONTINUED)

- 0840 - The ETIN and Transmitter's Use Code (Field 0040), Julian Day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).

.02 FORM REJECTION - GENERAL CONDITIONS

- 0001 - The Summary Record must be present.
- 0004 - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
- The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN.
 - The Social Security Number of the Summary record (Field 0002) must be numeric.
 - The Social Security Number of the Summary record (Field 0002) must match the Primary SSN.
- 0010 - All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.
- Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.
 - Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 0014 - All non-significant money fields (NO ENTRY) must be blank.
All other non-significant fields must be blank unless
otherwise specified in the Record Layouts.
- 0027 - The Electronic Document Originator Name (Field 0010) must be
present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the
Summary Record AND be equal to the EFIN in the DCN of the ETD
Document.
- 0028 - The District Office Code in the EFIN of Originator in the
Document record must be valid.
- An "out of service center" District Office (DO) is permitted
State Data is present; or when Processing Site equals "C"
(Andover) and at one of the following is present: Forms 56, 2350, 2688,
4868, 9465, and address indicator of the Form equal to "3".
- 0030 - The Form Payment must be accompanied by Forms 4868 or 2350.
The Authentication record must be accompanied by form payment.
- 0031 - The Document Sequence Number (DSN) must be numeric.
- 0032 - The Declaration Control Number (DCN) (Field 0008) in the Tax
Document Identification information must be numeric.
- 0033 - Fields on a record must not be longer than specified in
Record Layouts.
- 0034 - For each record, significant data must be present following the
Record ID.
- 0035 - Field sequence numbers for each record must be in ascending
order and valid for that tax document.
- 0044 - Invalid Record ID on the incoming record. The error may
be caused by one of the following:
- Form is not valid for Electronic Transmitted Documents.
A page number is incorrect or is a duplicate.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 0305 - Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.
- 0306 - For the foreign address document, address indicator must be set to "3" and domestic address field must be blank and Foreign Address fields must be filled.
- 0045 - The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.
 - The number of occurrences for forms cannot exceed the number specified in Attachment 2.
 - One Form 56 for each Primary Taxpayer
 - One Form 4868 for each primary taxpayer
 - One Form 9465 for each primary taxpayer
 - One Form 2350 for each primary taxpayer
 - One Form 2688 for each primary taxpayer
 - Three Form PMT for each Form 4868
- 0060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 0061 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNS do not have to be consecutive.
- 0062 - The first two digits of the DCN must be zeros (00).
- 0064 - The Year Digit of the DCN for Tax Year 2002 processing must be "3".
- 0071 - The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of SSN/ITIN.
- 0310 - Forms 4868 and 2350 must be received no later than April 15, 2003. In the case of a previously rejected form that has been corrected, the form must be received no later than April 22, 2003.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

0311 - The cutoff date for Form 2688 is August 18, 2003, and for re-transmitted forms are August 22, 2003. |

0315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

0316 - The Secondary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

See Part I, Attachment 7 for list of valid District Office Codes.

0323 - When Date of Death (SEQ 0250) of Form 56 is present, then year cannot be equal or later than processing year.

0324 - The Tax Form Number (SEQ 0320) of Form 56 must contain '1040'.

0325 - The Tax Year One (SEQ 0330), Year Two (SEQ 0332), Year Three (SEQ 0334), Period One (SEQ 0340), Period Two (0342) or Period Three (SEQ 0344) cannot be all blanks.

0326 - The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal (Direct Debit), "F" for Form 9465, "G" for Form 2350 and 2688, and "H" for Form 56.

0327 - The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.

0328 - The Fiduciary-1 Name and Fiduciary-2 Name (SEQ 0610 and 0640) for Form 56 must match with Fiduciary Name (1) and Fiduciary Name (2) (SEQ 0120 and 0140) of Authentication Record.

0395 - The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 or Form 2350.

- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 or Form 2350.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 0396 - The Form 9465 Routing Transit Number (RTN) (SEQ 0330), or the Form 4868 and Form 2350 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 7 for optional Routing Transit Number Validation.
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".
 - The Type of Account for Form 4868 and Form 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".
- 0397 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2003 when a domestic payment is present.
- The Requested Payment Date for Form Payment (SEQ 0080) must Be present and cannot be later than June 16, 2003, when a Foreign payment is present.
 - The Requested Payment Date for Form PMT (SEQ 0080) must be be a valid date format (YYYYMMDD).
- 0490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 0491 - When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 0670 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- 0671 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.
- 0674 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, \ SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.
- 0675 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.
- 0677 - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen have not filed previously. |
- 0678 - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year. |
- 0679 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.
- 0680 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 0681 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- 0682 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.
- 0697 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.
- 0698 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P" and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.
- 0999 - If more than 96 reject conditions are identified, the last Reject Code will be "999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

Section 4 - Validation - Form Required Field Entries

.01 Required Conditions for Individual Tax Documents

(1) Primary SSN

- 0004 - The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 0003) AND must be within the valid range of SSNs/ITINs.
- In the Form 9465, the Primary SSN must not equal the Spouse SSN.
- 0900 - In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously accepted for the current tax year.
- In the Form 2350, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 2350 previously accepted for the current tax year.

(See Part I, Section 10, SSN Validation for the valid range of SSN and ITIN)

(2) Primary Name Control

- 0006 - Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.
- Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The two leftmost positions must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part I, Attachment 8.

Section 5 - Validation - Specific Forms

.01 Form 56

(1) Record Identification

0003 - The Tax Period (Field 0005) must be "200212".

(2) Decedent's and Fiduciary's Name

- 0020 - Decedent's name (SEQ 0010) and fiduciary's name (SEQ 0130) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
 - Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
 - Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
- 0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

(3) Street Address

- 0007 - Decedent's Street Address (SEQ 0050) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0090) and Foreign City State or Province, Postal Code (SEQ 0100) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- Fiduciary's Street Address (SEQ 0150) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0190) and Foreign City State or Province, Postal Code (SEQ 0200) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces.

The only special characters allowed are space, hyphen(-), slash(\).

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(4) City

- 0023 - The Decedent's City (SEQ 0060) for the document filed from U.S. possessions, or foreign Country (SEQ 0110) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
- The Fiduciary's City (SEQ 0160) for the document filed from U.S. possessions, or foreign Country (SEQ 0210) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.
 - The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(5) State

- 0022 - Decedent's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

- Fiduciary's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(6) Zip Code

- 0016 - Decedent's Zip Code (SEQ 0080) and Fiduciary's Zip Code (SEQ 0180), for the document filed from U.S. and its possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(7) Foreign Address

- 0306 - If the Address Indicator (SEQ 0120) is set to 3, then Foreign Street (SEQ 0090), Foreign City (SEQ 0100), and Foreign Country (SEQ 0110) must be present and Decedent's Street Address (SEQ 0050), Decedent's City (SEQ 0060), Decedent's State Abbreviation (SEQ 0070) and Decedent's Zip Code (SEQ 0080) must not be present. Zeroes in Decedent's ZIP Code (SEQ 0080) are allowed.
- If the Address Indicator (SEQ 0220) is set to 3, then Foreign Street (SEQ 0190), Foreign City (SEQ 0200), and Foreign Country (SEQ 0210) must be present and Fiduciary's Street Address (SEQ 0150), Fiduciary 's City (SEQ 0160), Fiduciary 's State Abbreviation (SEQ 0170) and Fiduciary's Zip Code (SEQ 0180) must not be present. Zeroes in Fiduciary's ZIP Code (SEQ 0180) are allowed.

(8) Phone Number

- 0318 - Either the Fiduciary's USA Phone No (SEQ 0225) or Fiduciary's Foreign Phone No (SEQ 0230) must be present and numeric. It cannot be all zeroes.

Section 5 - Validation - Specific Forms

.01 Form 56 (Continued)

(9) Date of Death

0323 - Year of Date of Death (SEQ 0250) cannot be equal or greater than processing year.

(10) Tax Form Number

0324 - Tax Form Number (SEQ 0320) must be '1040'.

(11) Tax Years or Periods Ending

0325 - One or more Tax year (SEQ 0330, 0332, 0334) or Periods ending (SEQ 0340, 0342, 0344) must be present.

(12) Fiduciary-1 and Fiduciary-2 Name

0328 - When Fiduciary-1 Name (SEQ 0610) and/or Fiduciary-2 Name (SEQ 0640) Present, it must be same as Fiduciary Name (1) (SEQ 0120) and/or Fiduciary Name (2) (SEQ 0140) of Authentication Record.

Section 5 - Validation - Specific Forms

.02 Form 2350

(1) Record Identification

0003 - The Tax Period (Field 0005) must be "200212".

(2) Taxpayer's or Spouse's Name

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0060) on Form 2350 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2350 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

(3) Extension Date

0322 - Extension date (SEQ 0160) must be present and a valid date range.

Section 5 - Validation - Specific Forms

.02 Form 2350 (continued)

(4) Spouse SSN

- 0314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(5) Street Address

- 0007 - Street Address (SEQ 0070) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(6) City

- 0023 - The City (SEQ 0080) for the document filed from U.S. possessions, or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

Section 5 - Validation - Specific Forms

.02 Form 2350 (continued)

(7) State

- 0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 0016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN Number

- 0304 - must be present.

(10) Foreign Address

- 0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 0120) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

(11) Foreign Residence Qualification

- 0321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

Section 5 - Validation - Specific Forms

.03 Form 2688

(1) Record Identification

0003 - The Tax Period (Field 0005) must be "200212".

(2) Taxpayer's or Spouse's Name

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer's or spouses last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0060) on Form 2688 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2688 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part I, Section 7.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(3) Extension Date and Explanation

- 0322 - Extension date (SEQ 0160) must be present and a valid date range.
- 0317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

(4) Spouse SSN

- 0314 - If the Spouse Gift Tax Box contains an "X", the Spouse SSN must be present.

(5) Street Address

- 0007 - Street Address (SEQ 0070) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).
- The first position or character entered must be alphabetic or numeric.
 - Enter the house number and street, route number, post office box or box number.
 - Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.
 - Enter one-half as 1/2, no spaces.
 - Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
 - Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
 - Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(6) City

- 0023 - The City (SEQ 0080) for the document filed from U.S. or U.S. possessions or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(7) State

- 0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(8) Zip Code

- 0016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(9) Primary PIN

- 0304 - must be present.

(10) Foreign Address

- 0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 130) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

Section 5 - Validation - Specific Forms

.03 Form 2688 (continued)

(11) Filed Form 4868 For Auto Extension Check Box

- 0319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.
- Filed Form 4868 NO Check Box (SEQ 0240) must not be checked.

.04 Form 4868

(1) Record Identification

- 0003 - The Tax Period (Field 0005) must be "200212".

(2) Name Line 1

- 0020 - Name Line 1 (SEQ 0030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.
- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
- **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

Section 5 - Validation - Specific Forms

.04 Form 4868 (continued)

(2) Name Line 1 (Continued)

0033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS.**

0312 - If the Spouse SSN (SEQ 0100) on Form 4868 is significant,
the Name Line 1 (SEQ 0030) must contain an ampersand.

- If the Spouse SSN (SEQ 0100) on Form 4868 is NOT significant,
the Name Line 1 (SEQ 0030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part I, Section 7.

(3) Spouse SSN

0314 - If the Spouse Gift Tax Amount is significant and the Spouse Gift Tax
Box contains an "X", the Spouse SSN must be present.

(4) Street Address

0007 - Street Address (SEQ 0040) for the document filed from U.S. or U.S.
possessions, or Foreign Street Address (SEQ 0032) and Foreign City
State or Province (SEQ 0034) for the document filed from foreign
country must be alphanumeric and can have no leading or consecutive
embedded spaces. The only special characters allowed are space,
hyphen(-), slash(\).

- The first position or character entered must be alphabetic
or numeric.

- Enter the house number and street, route number, post office
box or box number.

- Words may be abbreviated, using the standard abbreviations
in Part I, Attachment 2 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number" as a prefix to a
house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

Section 5 - Validation - Specific Forms

.04 Form 4868 (continued)

(5) City

- 0023 - The City (SEQ 0050) for the document filed from U.S. or U.S. possessions, or Foreign Country (SEQ 0036) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(6) State

- 0022 - State Abbreviation (SEQ 0060) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(7) Zip Code

- 0016 - Zip Code (SEQ 0070) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

(8) Foreign Address

- 0306 - If the Address Indicator (SEQ 0080) is set to 3, then Foreign Street (SEQ 0032), Foreign City (SEQ 0034), Foreign Country (SEQ 0036) must be present and Street Address (SEQ 0040), City (SEQ 0050), State Abbreviation (SEQ 0060) and ZIP Code (SEQ 0070) must not be present. (Zeroes in ZIP Code (SEQ 0070) are allowed).

Section 5 - Validation - Specific Forms

.05 Form 9465

(1) Taxpayer's Name or Spouse Name

0020 - Taxpayer's Name (SEQ 0010) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).
- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)
- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.
- **DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

0033 - Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS.**

If filing jointly, the Spouse Name (SEQ 0030) of Form 9465 must meet the same criteria.

For more information, see Part I, Section 7, Name Line 1.

(2) Street Address

0007 - Street Address (SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.
- Enter the house number and street, route number, post office box or box number.
- Words may be abbreviated, using the standard abbreviations in Part I, Attachment 2 unless the word is a proper name.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(2) Street Address (Continued)

- Enter one-half as 1/2, no spaces.
- Always add st, nd, rd or th to a numbered street or avenue.
Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.
- Do not use # symbol, No. or Number" as a prefix to a house, apt., route or PO box.
- Replace a period with a space.

For more information on Street Address, see Part I, Attachment 2.

(3) City

- 0023 - The City field (SEQ 0070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(4) State

- 0022 - State Abbreviation (SEQ 0080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part I, Attachment 3.

(5) Zip Code

- 0016 - Zip Code (SEQ 0090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part I, Attachment 3.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(6) Foreign Address

- 0306 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal Code (SEQ 0086) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080) and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed.

(7) Spouse Name Control

- 0006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Part I, Attachment 8.

(8) Phone Number

- 0318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) must be present, 10 characters long and numeric.

(9) Direct Debit Information

- 0396 - The Routing Transit Number (SEQ 0330), Bank Account Number (SEQ 0340), and Checking Account (SEQ 350) or Saving Account (SEQ 360) must be present and valid if taxpayer Chooses monthly payments using the Direct Debit Installment Agreement (DDIA) methods.

For more information on Direct Debit Information, see Part III, Attachment 1.

- 0167 - The **Monthly Payment Date** (SEQ 0310) must be present and in the range of 01 to 28.

- 0168 - The **Monthly Payment** (SEQ 0300) must be a minimum of \$25.00.

- 0172 - The **Amount Owed** (SEQ 0280) CANNOT be greater than \$25,000.

(10) Primary PIN

- 0304 - must be present.

Section 5 - Validation - Specific Forms

.06 Form Payment

(1) Record Identification

- 0030 - Form 4868 or Form 2350 must be present when Form Payment is filed.
- Authentication Form must be present when Form Payment is filed.

(2) Primary and Secondary SSN

- 0395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868 or (SEQ 0030) of Form 2350.
- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868 or (SEQ 0060) of Form 2350.

(3) Routing Information

- 0396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).
- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '- '.
- The Type of Account (0050) must be "1" for checking or "2" for savings.

(4) Amount of Tax Payment

- 0320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.
- For extension, the amount of tax payment cannot be greater than (Amount Taxpayer is Paying (SEQ 0210) of Form 4868 less self and/or spouse's gift tax amount) or amount of income tax paid with Form (SEQ 0270) of Form 2350.
- For Self's Gift Tax Payment, the amount of tax payment cannot be greater than Self Amount of Gift Tax (SEQ 0170) of Form 4868 or amount of Self Gift Tax Paying (SEQ 0300) of Form 2350.
- For Spouse's Gift Tax Payment, the amount of tax payment cannot be greater than Spouse Gift Tax (SEQ 0180) of Form 4868 or amount of Spouse Gift Tax Paying (SEQ 0310) of Form 2350.

Section 5 - Validation - Specific Forms

.06 Form Payment (continued)

(5) Tax Type Code

- 0313 - For extension payment, the Tax Type Code must be 4868E or 2350E.
- For gift tax payment, the Tax Type Code must be 0709P or 0709S.

(6) Requested Payment Date

- Must be present and a valid date range.
- Request Payment Date (SEQ 0080) cannot be later than April 15, when a domestic payment is present. |
- Requested Payment Date (SEQ 0080) cannot be later than June 16, 2003. |

(7) Phone Number

- 0318 - The Taxpayer's Day Time Phone Number must be 10 characters long and numeric. It cannot be all zeroes.

(8) Primary or Secondary PIN Number

- 0304 - The Primary PIN number must be present if the payment is for extension or Self Gift Tax.
- The Secondary PIN number must be present if the payment is for Spouse Gift Tax.

Section 6 - Self-Select PIN for ETD Specifications

.01 IRS e-file Signature Authorization on Application for Extension of Time To File (Form 8878)

1. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time To File, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868, 2688, and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient to personally sign the electronically prepared income tax return. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) complete Part II of Form 8878 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.
2. When finalized, Form 8878 and instructions for use with Tax Year 2002 e-file will be available on the IRS web site, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). The tax year 2002 form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.
3. An Exhibit of Form 8878 will also be included in Publication 1345A, Filing Supplement for Electronic Return Originators (TY 2002).

Section 6 - Self-Select PIN for ETD Specifications

.02 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.
2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).
3. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.
4. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).
5. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes E - H are included in Part III of this document.
6. Use the guidelines below, and notes on the text selections for jurat entry field format.

Field	Length	Characters	Format/Notes
Dates - (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

7. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2002 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g. C2,D2,T1) in the third column identify the possible selections for each jurat/disclosure version.

Section 6 – Self-Select PIN for ETD Specifications
.03 Jurat/Disclosure Guidelines

Tax Year 2002 Jurat Disclosure Codes For Electronic Transmitted Documents (ETD) (Forms 4868, 9465, 2350, 2688, and 56)			
Jurat/ Disclosure Code	Title	Required Screen or Graphic Text Selections	Notes
E	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return		Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: - No taxpayer signature or PIN without EFW - Taxpayer Self Select PIN required with EFW
	• Without electronic funds withdrawal (EFW)	C2	
	• With electronic funds withdrawal	C2,D2,T1	
F	Form 9465, Installment Agreement Request		Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: - No taxpayer signature or PIN without EFW - Taxpayer Self Select PIN required with EFW
	• Without electronic funds withdrawal (EFW)	C2	
	• With electronic funds withdrawal	C2,D3,T1	
G	Form 2350, Application for Extension of Time To File ... or Form 2688, Application for Additional Time To File...		Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: -Taxpayer(s) – Self Select PIN -Preparer Other Than Taxpayer, up to 35 character name entry.
	• Signed by taxpayer without electronic funds withdrawal (EFW)	P3,C2,T3	
	• Signed by taxpayer with electronic funds withdrawal	P3,C2,D2,T1	
	• Signed by Preparer Other Than Taxpayer without electronic funds withdrawal	P3,C2,T4	
	• Signed by Preparer Other Than Taxpayer with electronic funds withdrawal	Not available TaxYr 2002	
H	Form 56, Notice Concerning Fiduciary Relationship		Prepared by: fiduciary or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: -Fiduciary, up to 35 character name entry.
	• Signed by fiduciary	C2,T7	

Section 6 - Self-Select PIN for ETD Specifications

.04 Jurat Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

Perjury Statement

Selection P3 (ETD only)

Perjury Statement - use this selection when Electronically filing Form 2688 or 2350

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

Selection C2 (ETD only)

Consent to Disclosure - use this selection for forms and documents other than Form 1040 Series returns (e.g. Forms 4868, 2350, 2688, 9465 and 56)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Electronic Funds Withdrawal Selections

Selection D2 (ETD only)

Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Section 6 - Self-Select PIN for ETD Specifications
.04 Electronic Funds Withdrawal Selections (continued)

Selection D3 (ETD only)

Electronic Funds Withdrawal Consent for Forms 9465 (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer Signature Selections

Selection T1

Use this signature selection when filing one of the following:

- ***Form 4868 with an Electronic Funds Withdrawal***
- ***Form 2350 signed by the taxpayer with an Electronic Funds Withdrawal***

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date: _ _ _ _ _
Taxpayer's Date of Birth: _____
Taxpayer's Prior Year Adjusted Gross Income : _____
Spouse's PIN: _____
Spouse's Date of Birth: _____
Spouse's Prior Year Adjusted Gross Income : _____

Selection T3 (ETD only)

Use this signature selection when filing Form 2350 or 2688 without an Electronic Funds Withdrawal signed by the taxpayer using a Self Select PIN

I am signing this Form by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date: _ _ _ _ _
Taxpayer's Date of Birth: _____
Spouse's PIN: _____
Spouse's Date of Birth: _____

04. Taxpayer Signature Selections (continued)

Use this signature selection when filing a Form 2350 or 2688 signed by a Preparer Other Than the Taxpayer

Name of Preparer Other Than Taxpayer (35 character limit) _____ Date _____

Reserved – not available for Tax Year 2002

(Use this signature selection for Form 56 fiduciary certification and signature.)

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

(Name of Fiduciary) (35 character limit)	Title, if applicable (20 character limit)	Date
(Name of Fiduciary) (35 character limit)	Title, if applicable (20 character limit)	Date

Tax Year 2002 Jurat/Disclosure - Code E Text
Form 4868
(with or without Electronic Funds Withdrawal)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____ Date: _____
Taxpayer's Date of Birth: _____
Taxpayer's Prior Year Adjusted Gross Income _____
Spouse's PIN: _____
Spouse's Date of Birth: _____
Spouse's Prior Year Adjusted Gross Income: _____

Section 6 - Self-Select PIN for ETD Specifications
05. e-file Jurat/Disclosure Text - Codes E - H

Tax Year 2002 Jurat/Disclosure - Code F Text
Form 9465
(with or without Electronic Funds Withdrawal)

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date : _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _

Section 6 - Self-Select PIN for ETD Specifications

.05 e-file Jurat/Disclosure Text – Codes E - H

**Tax Year 2002 Jurat/Disclosure – Code G Text
Forms 2350 and 2688
(with or without Electronic Funds Withdrawal)**

Perjury Statement

Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If application without Electronic Funds Withdrawal signed by taxpayer(s), include the following section:

I am signing this Form by entering my Self Select PIN below.

Taxpayer's PIN: _____

Date: _____

Taxpayer's Date of Birth: _____

Spouse's PIN: _____

Spouse's Date of Birth: _____

If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following section:

I am signing this Form by entering my name and date below.

Date _____

Name of Preparer Other Than Taxpayer (35 character limit)

Electronic Funds Withdrawal Consent (include statement only if Electronic Funds Withdrawal payment, Form 2350, only)

I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH Electronic Funds Withdrawal (Direct Debit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If application with Electronic Funds Withdrawal signed by taxpayer(s), include the following section:

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN: _____

Date: _____

Taxpayer's Date of Birth: _____

Taxpayer's Prior Year Adjusted Gross Income : _____

Spouse's PIN: _____

Spouse's Date of Birth: _____

Spouse's Prior Year Adjusted Gross Income : _____

Tax Year 2002 Jurat/Disclosure - Code H Text
Form 56 Notice Concerning Fiduciary Relationship

Consent to Disclosure

I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS:

1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Fiduciary Certification and Signature

I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

_____ (Name of Fiduciary) (35 character limit)	_____ Title, if applicable (20 character limit)	_____ Date
---	---	---------------

_____ (Name of Fiduciary) (35 character limit)	_____ Title, if applicable (20 character limit)	_____ Date
---	---	---------------

Section 7 - Record Layouts

ETD Record Layouts

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
 - YYYYMMDD - length = 8
 - YYYYMM - length = 6
- N - Numeric
- R - Ratio/Percentage
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as:
'See 1st Occ.'

Section 7 - Record Layouts

ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

Section 7 - Record Layouts

TRANS Record "A" (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" for Production "T" for Test Data
0170	Transmission Type Code	1	"D" for ETD Practioner, "N" for ETD On Line "T" for ETD Telefile
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 7 - Record Layouts

TRANS Record "B"

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record Id	6	Value "FRMbbb".
0001	Document Type	6	Value "2350bb" or "2688bb" or 4868bb" or "9465bb" or "56bbbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value "200212", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

0007	Document Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Trans.	3	N
	d. Transmittal Sequence No.	2	N (01-99)
	e. Sequence Number of each tax document	4	N (0001-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("3")

FORM 56

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
Byte Count		4	"1678" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		34	Value "FRMbbb56bbbbPG01b (9n)b200212b"
0007 Document Sequence Number		16	Numeric
0008 Declaration Control Number		14	Numeric
0010 Decedent's Name		35	AN. Allowable special characters are less than (<), hyphen (-) or space (see special instructions)
0020 Decedent's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030 Identifying Number		9	N (No entry field)
0040 Decedent's SSN		9	N
0050 Decedent's Street Address		35	AN. Allowable special characters are space, slash and hyphen
0060 Decedent's City		22	A. Allowable special characters are space.
0070 Decedent's State Abbreviation		2	A. (Standard Postal State Abbreviations)

FORM 56

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0080	Decedent's Zip Code	12	N (Left-justified)
0090	Foreign Street Address	35	AN. Allowable special characters are space, slash and hyphen
0100	Foreign City, State or Province, Postal Code	35	AN. Allowable special characters are space, slash and hyphen
0110	Foreign Country	22	A. Allowable special Characters are space
0120	Address Indicator	1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0130	Fiduciary's Name	35	AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)
0140	Fiduciary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0150	Fiduciary's Street Address	35	AN. Allowable special characters are space, slash and hyphen
0160	Fiduciary's City	22	A. Allowable special characters are space.
0170	Fiduciary's State Abbreviation	2	A. (Standard Postal State Abbreviations)

FORM 56

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Fiduciary Zip Code		12	N (Left-justified)
0190	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0200	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0210	Foreign Country		22	A. Allowable special Characters are space
0220	Address Indicator		1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0225	Fiduciary USA Phone No.		10	N or blank
0230	Fiduciary Foreign Phone No.		20	N or blank
0240	Will and Codicils or Order Checkbox	1a(1)	1	"X" or blank
0250	Date of Death	1a(2)	8	YYYYMMDD
0260	Court Order Checkbox	1b(1)	1	"X" or blank
0270	Date of Order	1b(2)	8	YYYYMMDD
0280	Valid Trust Instrument or Amendments Checkbox	1c	1	"X" or blank
0290	Other Checkbox	1d	1	"X" or blank
0300	Explanation of Other	1d	80	AN
0310	Type of Tax	2	40	AN
0320	Tax Form Number	3	4	N

FORM 56

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0330	Year One	4	4	"YYYY" or blank	
0332	Year Two	4	4	"YYYY" or blank	
0334	Year Three	4	4	"YYYY" or blank	
0340	Period One ending	4	8	"YYYYMMDD" or blank	
0342	Period Two ending	4	8	"YYYYMMDD" or blank	
0344	Period Three ending	4	8	"YYYYMMDD" or blank	
0350	Estate Tax DOD	4	8	N (No entry field)	
0360	Total Revocation or Termination Checkbox	5	1	"X" or blank	
0370	Court Order Revoking	5a	1	"X" or blank	
0380	Cert. of Dissolution or Terminate Checkbox	5b	1	"X" or blank	
0390	Other Checkbox	5c	1	"X" or blank	
0400	Explanation of Other	5c	80	AN	
0410	Partial Revocation of Earlier Notices Checkbox	6a	1	"X" or blank	
0420	Grantee Name Partial Revocation	6b	35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)	
0425	Grantee Date	6b	8	"YYYYMMDD" or blank	
0430	Grantee Street Address	6b	35	AN. Allowable special characters are space, slash and hyphen	
0440	Grantee City	6b	22	A. Allowable special characters are space.	

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
0450 Grantee State Abbreviation	6b	2	A. (Standard Postal State Abbreviations)
0460 Grantee Zip Code	6b	12	N Left-justified)
0462 Grantee Foreign Street Address	6b	35	AN. Allowable special characters are space, slash and hyphen
0464 Foreign City State, Province Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0466 Foreign Country		22	A. Allowable special characters are space
0468 Address Indicator		1	AN 1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0470 New or Substitute Fiduciary for Revoking or Termn. Checkbox	7	1	"X" or blank
0480 Name New/Sub. Revoking 1	7	35	AN or blank
0482 Address New/Sub. Revoking 1	7	70	AN or blank
0485 Name New/Sub. Revoking 2	7	35	AN or blank
0487 Address New/Sub. Revoking 2	7	70	AN or blank

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0490 Name New/Sub. Revoking 3	7	35	AN or blank
0492 Address New/Sub. Revoking 3	7	70	AN or blank
0500 Name of Court	7	35	AN or blank
0503 Type of Proceeding	7	35	AN. Allowable special characters are space, slash and hyphen
0508 Name of Agency	7	35	AN. Allowable special characters are space, slash and hyphen
0510 Date Proceedings Initiated		8	YYYYMMDD
0520 Court Street Address		35	AN. Allowable special characters are space, slash and hyphen
0530 Docket Number		18	AN
0540 City		22	A. Allowable special characters are space
0550 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0560 Zip Code		12	N (Left-justified)
0570 Date		8	YYYYMMDD
0580 Time AM or PM		10	AN
0590 Place of Other		10	AN

FORM 56

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0610	Fiduciary-1 PIN	5	N
0620	Title of Fiduciary-1	20	AN
0630	Fiduciary-1 Signed Date	8	N (YYYYMMDD)
0640	Fiduciary-2 PIN	5	N or blank
0650	Title of Fiduciary-2	20	AN or blank
0660	Fiduciary-2 Signed Date	8	YYYYMMDD or blank
	Record Terminus Character	1	Value "#"

FORM 2350

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0842" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200212b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).
0020	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Taxpayer's SSN		9	N
0040	Spouse's Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0050	Spouse's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)	
0060	Spouse's SSN		9	N or blank	
0070	Street Address		35	AN. Allowable special characters are space, slash and hyphen	
0080	City		22	A. Allowable special characters are space.	
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations)	
0100	Zip Code		12	N (Left-justified)	
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen	
0120	Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen	
0130	Foreign Country		22	A. Allowable special Characters are space	
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank	-
0160	Extension Date	1	8	YYYYMMDD	
0170	Other Tax Year Date	1	8	YYYYMMDD	

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank
0280	Self Gift Box	6	1	"X" or blank
0290	Spouse Gift Box	6	1	"X" or blank

FORM 2350

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Amount of Self Gift Tax Paying	6	12	N or blank
0310	Amount of Spouse Gift Tax Paying	6	12	N or blank
0330	Taxpayer's PIN Number		5	N or blank
0340	Spouse's PIN Number		5	N or blank
0350	Name of Preparer Other than Taxpayer		35	AN. Preparer's name allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date		8	N or blank
0360	Explain Signature		80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)		35	AN. Taxpayer's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0380	Agent's Name		35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen.

FORM 2350

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0410 Foreign Country		22	AN. Allowable special Characters are space.
0430 Street Address		35	AN. Allowable special characters are space, slash and hyphen
0440 City		22	A. Allowable special characters are space.
0450 State Abbreviation		2	A. (Standard Postal State Abbreviations)
0460 Zip Code		12	N (Left-justified)
0470 Taxpayer's SSN		9	N
0480 Spouse's SSN		9	N or Blank
Record Terminus Character		1	Value "#"

-1

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1137" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		34	Value "FRMbbb2688bbPG01b (9n)b200212b"
0007 Document Sequence Number		16	Numeric
0008 Declaration Control Number		14	Numeric
0010 Taxpayer's Name		35	AN. Allowable special characters are: hyphen (-), less than (<) or space (see special instructions).
0020 Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030 Taxpayer's SSN		9	N
0040 Spouse's Name		35	AN. Allowable special characters are: hyphen (-), less than (<), slash (/), comma (,) and space.

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0050 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Spouse's SSN		9	N or Blank
0070 Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0080 City		22	A. Allowable special character is space.
0090 State Abbreviation		2	A. (Standard Postal State Abbreviations).
0100 Zip Code		12	N (Left-justified).
0110 Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0120 Foreign City, State, Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0130 Foreign Country		22	A. Allowable special character is space -
0150 Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank

FORM 2688

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Extension Date	1a	8	YYYYMMDD
0170	Other Tax Year Date	1b	8	YYYYMMDD
0180	Explain Why Ext. Is Needed (1)	2	80	AN or blank
0190	Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200	Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210	Explain Why Ext. Is needed (4)	2	80	AN or blank
0220	Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230	Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240	Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0250	Self Gift Box	4	1	"X" or blank
0260	Spouse Gift Box	4	1	"X" or blank
0280	Taxpayer's PIN Number		5	N or blank
0290	Spouse's PIN Number (Joint give spouse)		5	N or blank Allowable special characters are: space, hyphen (-), less than (<) and ampersand (&)

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0300	Name of Preparer Other Than Taxpayer	35	AN. Preparer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0305	Preparer Signature Date	8	N or blank
0310	Explain Signature	80	AN or blank
0320	Taxpayer's Name (If	35	AN. Taxpayer's name
0330	Agent's Name	35	AN. Agent's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0340	Street Address	35	AN. Allowable special characters are space, slash, hyphen.
0350	City	22	A. Allowable special character is space.
0360	State	2	A. (Standard Postal State Abbreviations)
0370	Zip Code	12	N (Left-justified)
0380	Foreign Street Address	35	AN. Allowable special characters are space, slash, hyphen.

FORM 2688

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
0390	Foreign City, State, Province, Postal Code	35	AN. Allowable special character are space, slash, hyphen.	
0400	Foreign Country	22	A. Allowable special character is space.	
0430	Primary SSN	9	N	-
0440	Spouse's SSN	9	N or Blank	
	Record Terminus Character	1	Value "#"	

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
	Byte Count		4	"0384" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200212b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and space
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0112	Self Gift Tax Box		1	"X" or blank
0114	Spouse Gift Tax Box		1	"X" or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N

FORM 4868

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0170	Self Amount of Gift or GST Tax	7	12	N
0180	Spouse Amount of Gift or GST Tax	8	12	N
0200	Amount Due from Taxpayer	9	12	N
0210	Amount Taxpayer is Paying	10	12	N
	Record Terminus Character		1	Value "#"

FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0722" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b200212b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-) or space. (see special instructions)
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are hyphen (-), slash(/), comma(,) and space.
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/), comma(,), plus (+), percent(%) and spaces
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0084	Foreign City, State Or Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0086	Foreign Country		22	AN. Allowable special character is space.
0090	Zip Code	1	12	N (left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N

FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal Abbreviations)
0200	Zip Code	5	12	N (left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus and space
0220	Employer's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space

FORM 9465

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
0230	Employer's City	6	22	A. Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than \$25.00
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphen or blank)
0350	Checking Account Indicator	13c	1	"X" or blank
0360	Savings Account Indicator	13c	1	"X" or blank
0380	Taxpayer's PIN Number		5	N or blank
0390	Taxpayer Signature Date		8	YYYYMMDD

FORM 9465

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----
0400	Spouse's PIN Number		5	N or blank
0410	Spouse Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record Id Type	6	Value "FRMbbb" or "ATHbbb".
0001	Form Number	6	Value "PMTbbb" or blank.
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Occurrence Number	7	Value "0000001 - 0000003"

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record.)

Record Terminus Character	1	Value "#"
---------------------------	---	-----------

FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0123" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" [(9n) = Primary SSN (7n) = Occurrence Number (0000001 - 0000003)]
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "4868E" = Form 4868 "2350E" = Form 2350 "0709P" = Form 709 "0709S" = Form 709A
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"

AUTHENTICATION

Field No. -----	Identification -----	Form Ref. -----	Length -----	Field Description -----
	Byte Count		4	"0340" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001
0008	Pin Type Code		1	P = Practitioner S = Self-Select Practitioner O = Self-Select - On-line
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

AUTHENTICATION

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0075	Jurat/Disclosure Code		1	E = Form 4868, Direct Debit only F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56	
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs	
0090	ERO EFIN/PIN		11	AN	
0100	Signature of Preparer Other Than Taxpayer (Form 2350 and Form 2688)		35	AN	
0110	Signature Explanation (Form 2350 and Form 2688)		80	AN	
0120	Fiduciary Name (1) (Form 56)		35	AN	
0130	Fiduciary Title (1) (Form 56)		20	AN	
0140	Fiduciary Name (2) (Form 56)		35	AN	
0150	Fiduciary Title (2) (Form 56)		20	AN or blank	
	Record Terminus Character		1	Value “#”	

Note: The fields for the Primary and Spouse Self-select PINs are
in the document record.

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0244" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank

0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	Reserve		2	blank
0055	Reserve		2	blank
0060	Reserve		2	blank
0063	Reserve		2	blank
0065	Reserve		2	blank
0070	Reserve		2	blank
0075	Reserve		2	blank

SUMMARY RECORD

Field No. -----	Identification -----	Form Ref. ----	Length -----	Field Description -----	
0080	Reserve		3	blank	
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRMb')	
0100	Reserve		5	blank	
0110	Reserve		2	blank	
0120	Reserve		2	blank	
0130	Reserve		2	blank	
0133	Reserve		5	blank	
0135	Reserve		5	blank	
0140	Presence of Authentication Record		1	N(0-1) (Occurrence of 'ATH')	
0150	Reserve		1	blank	-
0160	Reserve		1	blank	
0170	Reserve		1	blank	
0180	Reserve		1	blank	
0185	Reserve		1	blank	
0188	Reserve		1	blank	
0189	Reserve		1	blank	
0190	Reserve		15	blank	
0200	Reserve		8	blank	
0210	Reserve		4	blank	

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Reserve		1	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Reserved		2	blank
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2002)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, G = Greenwich Mean Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0290	Filler		31	blank
	Record Terminus Character		1	Value "#"

ETD RECAP RECORD

Field No. -----	Identification -----	Length -----	Description -----
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric, Range 000001 - 999999
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Reserved	6	Numeric
0135	Reserved	6	Numeric

ETD RECAP RECORD

Field No. -----	Identification -----	Length -----	Description -----	
0137	Filler	5	Numeric	
0140	Reserved for IRS Use Only	20	Alpha-Numeric	
Record Terminus Character	1	Value "#"		

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.
The Payment Form is considered an attachment **(DO NOT INCLUDE FORM PAYMENT
IN YOUR COUNT)** as described in Part III, Section 7, Attached Form
Identification. |

THIS PAGE INTENTIONALLY LEFT BLANK

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0001	o The Summary Record must be present	11
0003	o The Tax Period must be "200212".	19,26, 29
0004	o The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part I, Section 10 for the valid range of SSN and ITIN.	11,18
	o The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.	
	o The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.	
	o The Form 4868 Primary SSN (SEQ 0090) is a required field.	
	o The Form 9465 Primary SSN (SEQ 0020) is a required field.	
	o The Form 2350 Primary SSN (SEQ 0030) is a required field.	
	o The Form 2688 Primary SSN (SEQ 0030) is a required field.	
	o The Form payment Primary SSN (SEQ 0010) is a required field.	
	o The SSN of the Summary record (Field 0002) must be numeric	
	o The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.	
0006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.	18,34

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	<ul style="list-style-type: none">o The Form 4868 Primary Name Control (SEQ 0010) is a required field.o The Form 9465 Primary Name Control (SEQ 0015) is a required field.o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.o The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.	18,34
	See Part I, Attachment 8 for examples of name controls.	
0007	<ul style="list-style-type: none">o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, Form 2688 SEQ 0070, Form 4868 SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).o Foreign City State or Province (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	19,23, 24,27, 32

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	<ul style="list-style-type: none">o The first position or character entered in the Street Address must be alphabetic or numeric.o Street Address (Form 9465 SEQ 0050) is a required field. <p>See Part I, Attachment 2 for more information on Street Address.</p>	19,23, 24,27, 32
0010	<ul style="list-style-type: none">o All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.o Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).o Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.	11
0014	<ul style="list-style-type: none">o This reject code is set for fields which are defined in Part III, Section 7 Record Layouts as "NO ENTRY".	12
0016	<ul style="list-style-type: none">o Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 2688 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).o Zip Code (Form 9465 SEQ 0090) is a required field. <p>See Part I, Attachment 3 for more information on Zip Code</p>	21,25, 28,31, 33

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0020	<p>o Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, 2688 and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a - space before or after any less-than sign; the less-than sign takes the place of a space.</p> <p>Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).</p> <p>o If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.</p> <p>o DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.</p> <p>o The Name Line 1 (Form 4868 SEQ 0030) is a required field.</p> <p>o Taxpayer's Name for Forms 56 and 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.</p>	19,26, 23,29, 32

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0022	<ul style="list-style-type: none">o State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 2688 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.o State Abbreviation (Form 9465 SEQ 0080) is a required field. <p>See Part I, Attachment 3 for more information on State Abbreviations.</p>	20,25, 28,31, 33,
0023	<ul style="list-style-type: none">o The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 2688 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.o The Foreign Country (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.o City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.o The City (Form 9465 SEQ 0070) is a required field.	20,24, 31,33
0027	<ul style="list-style-type: none">o The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.o The EFIN of the Originator (Field 0020) must be present in the Summary Record <u>AND</u> be equal to the EFIN in the DCN of the ETD Document.	12
0028	<ul style="list-style-type: none">o The District Office Code in the EFIN of the Originator in the Document Record must be valid. <p>An "out of service center" District Office (DO) is permitted State Data is present; or when Processing Site equals "C" (Andover) and at one of the following is present: Forms 56, 2350, 2688, 4868, 9465, and address indicator of the Form equal to "3".</p> <p>See Part I, Attachment 7 for list of valid District Offices.</p>	12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0030	o Payment forms must be filed with Form 4868.	12, 34
	o Authentication form must be filed with form payment.	
0031	o The Document Sequence Number must be numeric.	12
0032	o The Declaration Control Number must be numeric.	12
0033	o Fields on a record must NOT be longer than specified in Section 7 Record Layouts.	12
0034	o For each record, significant data must be present following the Record ID.	12
0035	o Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	12
0044	o The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	12
0045	o The number of occurrences for tax documents cannot exceed the number specified in Part III, Attachment 2.	12
	o The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.	12
0060	o The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	13
0061	o The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	13
0062	o The first two digits of the Declaration Control Number must be zeros.	13
0064	o The Year Digit of the DCN must be "3".	13

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0071	<ul style="list-style-type: none">o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part I, Section 10 for the valid range of SSN/ITIN).	13
0167	<ul style="list-style-type: none">o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	34
0168	<ul style="list-style-type: none">o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.	34
0172	<ul style="list-style-type: none">o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.	25
0304	<ul style="list-style-type: none">o If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.o If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.o The Primary PIN number must be present for Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 380).	25,28, 34,36
0306	<ul style="list-style-type: none">o For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	13,21 28,34
0306	<ul style="list-style-type: none">o For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 56, Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080, and Form 9465 SEQ 0095) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	
0310	<ul style="list-style-type: none">o Forms 4868 and 2350 must be received no later than April 15, 2003 or April 22, 2003 in the case of corrected forms.	13

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0311	<ul style="list-style-type: none">o Form 2688 must be received no later than August 15, 2003 or August 22, 2003 in the case of retransmitted forms.o Foreign Forms 4868 and 2350 must be received no later than June 16, 2003 in the case of retransmitted for June 22, 2003	14
0312	<ul style="list-style-type: none">o If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.o If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.o If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.	23,26, 30
0313	<ul style="list-style-type: none">o The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment.o The Tax Type Code of Form Payment (SEQ 0070) must be "0709P" for self and "0709S" for spouse's gift tax payment.o The Tax Type Code of Form Payment (SEQ 0070) is a required Field.o Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	36
0314	<ul style="list-style-type: none">o On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114) is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.o On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.o On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.	24,30, 27

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0315	o The Primary SSN and the Name Control for the tax document document must match the corresponding data in the IRS Master File.	14
0316	o The Spouse SSN and the Name Control for the tax document document must match the corresponding data in the IRS Master File.	14
0317	o One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.	27
0318	o The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.	21, 32, 34
	o The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.	
0319	o For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.	29
0320	o The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.	35
	o If Part IV is present on Form 4868, the Amount of Tax Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.	
	o If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.	
	o The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.	
	o The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type) Code must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0321	o For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.	23
0322	o The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.	23,27
0323	o When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.	14,22
0324	o The Tax Form Number (SEQ 0320) of Form 56 must contain "1040".	
0325	o The Tax Year One (SEQ 0330), Year Two (SEQ 0332), Year Three (SEQ 0334), Period One (SEQ 0340), Period Two (0342) or Period Three (SEQ 0344) cannot be all blanks.	14
0326	o The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350 and 2688, "H" for Form 56.	14
0327	o The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer SEQ 0100)of Authentication Record.	14
0328	o The Fiduciary-1 Name and Fiduciary-2 Name (SEQ 0610 and 0640) for Form 56 must match with Fiduciary Name (1) and Fiduciary Name (2) (SEQ 0120 and 0140) of Authentication Record.	14,21
0395	o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.	14,32
	o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.	
0396	o The Form 9465 Routing Transit Number (RTN) (SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part I, Section 7 for optional Routing Transit Number Validation.	15,34, 35

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0396	<ul style="list-style-type: none">o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".o The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".	15,34, 35
0397	<ul style="list-style-type: none">o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2003.o The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).	15,36
0490	<ul style="list-style-type: none">o When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year.	15
0491	<ul style="list-style-type: none">o When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).	
0670	<ul style="list-style-type: none">o When the PIN Type Code (SEQ 0008) of Authentication Record is "S", and an Electronic Funds Withdrawal is present then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	16
0671	<ul style="list-style-type: none">o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present and an Electronic Funds Withdrawal (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.	
0674	<ul style="list-style-type: none">o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0675	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	16
0677	o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	
0678	o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has Not filed in the prior year.	
0679	o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.	
0680	o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.	
0681	o When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	17
0682	o When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Forms 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.	
0697	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	
0698	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P" and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0805	o The TRANB record must be present.	10
0806	o The processing site must be a valid ETD site: ANSPC, AUSPC, CSPC, MSPC or OSPC.	
0822	o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	
0823	o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	
0824	o The EFIN of the Transmitter must be present.	
0825	o The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.	
	o The Form Records must be present.	
	o The Transmission Type Code of the TRANA must be "D".	
0831	o Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.	
NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT		
0840	o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	11
0900	o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	18
0999	o If more than 96 reject conditions are identified, the last Reject Code will be "999".	17

Filers should use the information on the acknowledgment file to resolve reject conditions.

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

<u>Forms</u>	<u>Number of Occurrences</u>
Form 56	01
Form 2350	01
Form 2688	01
Form 4868	01
Form 9465	01
PMT	03
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

<u>Document</u>	<u>Record Number</u>
Form 56	56
Form 2350	50 *
Form 2688	88 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number